

Vehicle Decals

- Effective July 1, 2006, Fairfax County residents will no longer be required to purchase and display a County decal on the windshield of their vehicle.
- Residents of the Towns of Clifton, Herndon and Vienna will still need to purchase and display town decals. Please contact your respective town hall for more information.
- Fairfax County residents, including town residents, must register vehicles that are normally garaged in Fairfax County with the Department of Tax Administration within 60 days of the purchase or move-in date. Failure to locally register vehicles on time will result in additional penalties. You can register online with DTA at www.fairfaxcounty.gov/dta.
- Please also check to ensure your address is correct with the Virginia Department of Motor Vehicles (DMV). Outdated information with the DMV can result in tax and ticket problems.

Real Estate

A tax is levied on the assessed value of land, structures and mobile homes used as residences, based on 100 percent of the estimated fair market value as of Jan. 1, 2006. The Board of Supervisors has lowered the 2006 base real estate tax rate to \$0.89 per \$100 of assessed value.

Penalties include a late filing fee and a fee, plus interest, for late payment of some taxes. Overdue taxes are subject to collection action.

Other Taxes & Fees

As of July 2006

Note: Effective Jan. 1, 2007, local communication taxes, including the consumer utilities tax on telephones and the mobile phone tax, will be replaced with a 5 percent statewide Communication Sales and Use Tax.

Consumer Utilities Taxes:

- Residential gas and electric: Maximum tax is \$4 per month
- Commercial electric: Maximum tax is \$1,000 per month
- Commercial gas: Maximum tax is \$300 per month
- Residential telephone: 22.2 percent of the first \$50 per month on local service only
- Commercial telephone: 22.2 percent of the first \$1,600 per month on local service only
- Mobile phone: Imposed at a rate of 10 percent with a maximum of \$3 per month per bill

Sales: Va. - 4 percent; Fairfax County - 1 percent

Cigarette: 30 cents per pack

Gasoline: Va. - 2 percent (Metrorail & Metrobus)

Hotel/Motel: 4 percent (towns: 2 percent; note: this 2 percent comes to the county. This is in addition to the taxes already levied by the towns: 6 percent in Herndon and 4 percent in Vienna).

Recordation: 8.33 cents per \$100 value on deeds

Dog Licenses: \$5/infertile; \$10/fertile. Required for all dogs four months of age or older.

Tax Relief

- Seniors 65 or older or who are totally disabled may qualify for relief from some taxes and fees based on income and assets, excluding the home and up to one acre of land. Contact DTA for details.
- Some active military personnel are exempt from personal property tax.
- Commercial properties at least 25 years old may qualify for tax abatement (partial property tax exemption) for renovation/rehabilitation.

Deadlines

If a payment date falls on a Saturday, Sunday or holiday, the due date is the following business day.

Personal Property Report by May 1
Pay by Oct. 5.*

Real Estate *First installment:*
Pay by July 28.
Second installment:
Pay by Dec. 5.

B.P.O.L. File and pay by March 1
(or within 75 days for new businesses).

Tax Relief File by April 1
(Dec. 31 for hardship if first-time filers)

Dog Licenses Renew by Jan. 31.

Vehicle Decals Decals have been eliminated by the Fairfax County Board of Supervisors as of July 1, 2006.

**For vehicles bought or moved to the county on or after July 1, payment is due Feb. 15 the following year.*

Ways to Pay

- By credit card or e-check at: www.fairfax-county.gov/dta.
- By credit card at 703-222-6740, TTY 711.
- Real estate and personal property taxes can be paid at certain bank branches in the County.

A small fee is charged for credit card payments.

TAX FACTS

General Information About Fairfax County Taxes

Department of Tax Administration

12000 Government Center Pkwy.
Suite 223
Fairfax, VA 22035

703-222-8234
TTY 703-222-7594
Español 703-324-3855

Monday - Friday, 8 a.m. - 4:30 p.m.
Open until 6:30 p.m. on Thursdays

www.fairfaxcounty.gov/dta

Fairfax County is committed to nondiscrimination on the basis of disability in all county programs, services and activities. Reasonable accommodations will be provided upon request. For information, call 703-324-3187, TTY 711. For information about county services and programs, call 703-324-INFO (4636) or visit www.fairfaxcounty.gov/news.

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Personal Property

- A tax on automobiles, trucks, motor homes, motorcycles, trailers, campers, boats, outboard motors, planes and business personal property.
- For vehicles, the tax is based on the trade-in value in the National Automobile Dealers Association's "Used Car Guide" published in January of the current tax year. Adjustments are considered upon appeal. Download the appeal form from the county's Web site or call DTA at 703-222-8234, TTY 703-222-7594.
- Taxes apply if a vehicle is normally garaged/parked in the county, even if registered in another state.
- Tax on a motor vehicle is prorated on a monthly basis for the portion of the year it is located in the county. **Prorate your bill online or call DTA.**
- New residents or those registering a vehicle for the first time must file a personal property declaration form within 60 days after purchase or entry into the county. **Vehicles can be registered online at www.fairfaxcounty.gov/dta.** All other business personal property must be reported on county tax forms by May 1. Failure to receive forms does not exempt you from the obligation to file or pay taxes on time.
- For property other than vehicles, such as business property, tax is based on a percentage of the original cost. "Original cost" is the full capitalized cost, to include shipping, freight, installation and sales tax. Visit the DTA Web pages for more details.

What is the personal property tax rate?

The personal property tax rate is \$4.57 per \$100 of assessed value. Mobile homes are taxed at the base real estate tax rate of \$0.89 per \$100 of assessed value.

Are there exceptions to the tax rate?

Yes, the following are currently taxed at a rate of 1 cent per \$100: antique automobiles; certified van-pool vehicles; vehicles equipped for the transportation of persons with disabilities; some vehicles owned or leased by members of volunteer fire and rescue squads, reserved deputy sheriffs and auxiliary police; vehicles owned by certain elderly and disabled individuals; aircraft and flight simulators; boats; and homeowner associations' furniture, office and maintenance equipment.

What about the Personal Property Tax Relief Act?

The state "car tax" credit applies only to vehicles individually owned or leased under a contract requiring the lessee to pay the tax. Vehicles must be used for non-business purposes. To qualify as "non-business" a vehicle must be used for personal use more than 50 percent of the time. For more details, visit the DTA page on the county's Web site at www.fairfaxcounty.gov/dta.

Important: If you change your address or sell/move a vehicle from Fairfax County, you must contact DTA immediately so your tax accounts can be updated. Visit www.fairfaxcounty.gov/dta to update your vehicle records online.

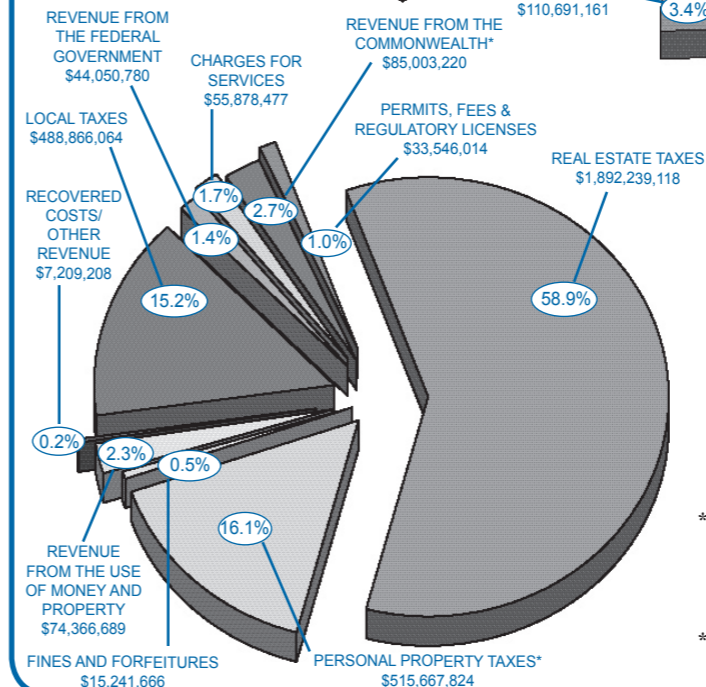
To report vehicles that may be evading county tax laws, visit www.fairfaxcounty.gov/dta

Business, Professional & Occupational License

- Businesses whose gross receipts are between \$10,001 and \$50,000 must file a B.P.O.L. application and pay a license fee of \$30; those whose receipts are between \$50,001 and \$100,000 pay a license fee of \$50. Businesses with gross receipts in excess of \$100,000 pay the B.P.O.L. tax rate for their particular categories.
- Individuals engaging in home occupations and self employment must also file, unless their prior year's gross receipts are less than \$10,000.
- License applications must be filed and paid by March 1 of each year or within 75 days of the business start date.
- Businesses located in the City of Fairfax, City of Falls Church and the towns of Clifton, Herndon and Vienna are not subject to the Fairfax County B.P.O.L. tax. Contact those localities directly.

Fairfax County FY 2007 General Fund

Where the money comes from...
Total Receipts \$3,212,069,060**
(subcategories in millions)



Where the money goes...
Total Disbursements \$3,213,678,996
(subcategories in millions)

* For presentation purposes, Personal Property Taxes of \$211,313,944 that are reimbursed by the commonwealth as a result of the Personal Property Tax Relief Act of 1998 are included in the Personal Property Taxes category.

** Total county resources include the receipts shown here as well as a beginning balance and transfers in from other funds.